IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 26TH MARCH 2007 / 5TH CHAITHRA 1929

WP(C).No. 9947 of 2007(H)

PETITIONER:

GILLETTE INDIA LIMITED, KOCHI,
REP.BY MADHAV RANADE.
AUTHORISED SIGNATORY.

BY ADV. SRI.PREMJIT NAGENDRAN

RESPONDENTS:

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1. **ASST.COMMISSIONER OF COMMMERCIAL TAXES,**
   SPECIAL CIRCLE-I, ERNAKULAM.

2. **DEPUTY COMMISSIONER (APPEALS),**
   COMMERCIAL TAXES, ERNAKULAM.

3. **INSPECTING ASST. COMMISSIONER,**
   COMMERCIAL TAXES, ERNAKULAM.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 26/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C).No.9947 of 2007-H

Dated this the 26th day of March, 2007

JUDGMENT

The petitioner challenges Ext.P6 interim order passed by the appellate authority disposing of its stay application filed along with Ext.P2 appeal. Ext.P1 is the assessment order. The petitioner submits, the company could not produce the records in time because of the very short time granted for the same. So, unnecessary and excessive additions were made to the turnover, on the ground that the sales were not covered by proper documents. So, the petitioner seeks stay on more liberal terms.

2. The learned Government Pleader, points out that the direction to pay Rs.20 lakhs is a very liberal interim order, having regard to the liability of tax and interest involved.

3. I feel that the direction to pay Rs.20 lakhs cannot be said to be a unduly harsh condition. But, the learned counsel for the petitioner prays for some time to pay the amount. The petitioner may pay Rs.10 lakhs (Rupees ten lakhs only) on or before 31-3-2007 and pay the balance tax payable under Ext.P6, on or before 30-4-2007.

The Writ Petition is disposed of as above.

K.BALAKRISHNAN NAIR, JUDGE.

MS